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कानूनी आदेश तथा अधिसूचनाएं।

FINANCE DEPARTMENT
(TAX DIVISION)

NOTIFICATION

Jaipur, May 08, 2020

S.O. 243 :-In exercise of the powers conferred by section 148 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in this department's notification No. F.12(46) FD/ Tax/ 2017-Pt.V-150, dated the 30th March, 2020, namely:-

In the said notification

(i) in the first paragraph, the following proviso shall be inserted, namely: - "Provided that the said class of persons shall not include those corporate debtors who have furnished the statements under section 37 and the returns under section 39 of the said Act for all the tax periods prior to the appointment of IRP/RP.";

(ii) for the paragraph 2, with effect from the 21st March, 2020, the following paragraph shall be substituted, namely: -

"2. **Registration**.- The said class of persons shall, with effect from the date of appointment of IRP / RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration)in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP or by 30th June, 2020, whichever is later.".

[F.12(46)FD/Tax/2017 pt. V-175]
By Order of the Governor,
NISHANT JAIN,
Joint Secretary to the Government

Government Central Press, Jaipur.